ABSTRACT OF THE DISCLOSURE

A master disc has a magnetic pattern of magnetic thin film having a sufficient thickness in the grooves formed on the surface of an Si substrate for magnetically transferring the magnetic pattern thereof to a magnetic recording medium with reduced or minimized sub pulses. A SiO_2 film is formed on the Si substrate, and the SiO_2 film is used as a mask to form grooves (magnetic pattern) on the surface of the substrate. When a soft magnetic thin film formed on the patterned surface of the Si substrate is polished off by a CMP technique so that a magnetic pattern of the magnetic thin film is left only in the grooves, the SiO_2 film acts as a polishing stopper to prevent erosion of the groove thickness during the CMP polishing.